
Status: Point in time view as at 20/10/1995. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 40. (See end of Document for details)

STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART V

ACCOUNTING, PAYMENT AND RECORDS

VAT to be accounted for on returns and payment of VAT

- 40.** Save as the Commissioners may otherwise allow or direct—
- (a) any person making a return shall account therein for all his output tax and all VAT for which he is accountable by virtue of Part XVI of these Regulations in respect of the period to which the return relates, and the amounts to be entered on that return shall be determined in accordance with these Regulations; and
 - (b) any person required to make a return shall pay to the Controller such amount of VAT as is payable by him in respect of the period to which the return relates not later than the last day on which he is required to make that return.

Commencement Information

II Reg. 40 in force at 20.10.1995, see [reg. 1](#)

Status:

Point in time view as at 20/10/1995. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 40.